

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re :

LEHMAN BROTHERS HOLDINGS INC., *et al.*, :
Debtors. :

Chapter 11 Case No.

08-13555 (JMP)
(Jointly Administered)

Ref. Docket No. 13814
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AFFIDAVIT OF SERVICE

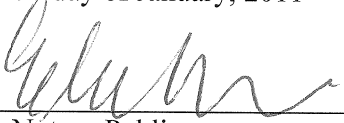
STATE OF NEW YORK)
) ss.:
COUNTY OF NEW YORK)

PANAGIOTA MANATAKIS, being duly sworn, deposes and says:

1. I am employed as a Noticing Coordinator by Epiq Bankruptcy Solutions, LLC, located at 757 Third Avenue, New York, New York 10017. I am over the age of eighteen years and am not a party to the above-captioned action.
2. On January 6, 2011, I caused to be served the "Second Interim Fee Application of Dechert LLP, as 327(e) Special Counsel, for Compensation for Professional Services Rendered and Reimbursement of Actual and Necessary Expenses Incurred During the Period June 1, 2010 through September 30, 2010," dated December 14, 2010 [Docket No. 13814], by causing true and correct copies to be:
 - a. enclosed securely in separate postage-prepaid envelopes and delivered via overnight mail to those parties listed on the annexed Exhibit A,
 - b. delivered via electronic mail to those parties listed on the annexed Exhibit B, and
 - c. copied to CD and delivered via overnight mail to the United States Bankruptcy Court, Southern District of New York, Attn: The Honorable James M. Peck, One Bowling Green, Courtroom 601, New York, NY 10004.

3. All envelopes utilized in the service of the foregoing contained the following legend:
"LEGAL DOCUMENTS ENCLOSED. PLEASE DIRECT TO ATTENTION OF
ADDRESSEE, PRESIDENT OR LEGAL DEPARTMENT."

Sworn to before me this
7th day of January, 2011



Notary Public



Panagiota Manatakis

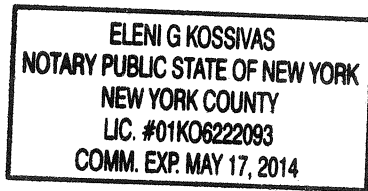


EXHIBIT A

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EXHIBIT B

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